

TABLE 8 <sup>1</sup>  
**Personal Income Tax Statistics**  
**TAXES PAID BY HIGH INCOME INDIVIDUALS**  
**1995 Tax Year**

Income Concept Class	Total Returns	Non-Taxable Returns	Taxable Returns	Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate <sup>6</sup>							Number of Returns by Size of Average Tax			
					Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% and Over <sup>7</sup>	\$ 1 Under \$ 1,000	\$ 1,000 Under \$ 2,000	\$ 2,000 Under \$ 6,000	\$ 6,000 and Over
Adjusted Gross Income <sup>2</sup>															
Under \$ 50,000	9,363,592	3,873,652	5,489,940	\$ 2,604,910	6,404,763	1,458,852	748,055	648,916	95,609	4,628	2,769	4,705,677	639,675	144,306	282
50,000 to 100,000	2,040,881	14,016	2,026,865	4,780,118	77,931	277,200	587,945	810,254	271,368	15,419	765	230,094	694,720	1,085,374	16,678
100,000 to 200,000	517,310	1,168	516,141	3,688,808	3,099	4,482	10,746	187,203	269,522	41,086	1,172	1,463	3,431	203,500	307,748
200,000 and Over	162,830	384	162,446	7,081,965	663	535	1,014	5,751	45,718	80,646	28,503	104	113	754	161,476
Totals	12,084,613	3,889,221	8,195,393	\$ 18,155,801	6,486,455	1,741,070	1,347,760	1,652,123	682,217	141,778	33,209	4,937,337	1,337,938	1,433,934	486,184
AGI Plus Tax Preference Income <sup>3</sup>															
Under \$ 50,000	9,363,165	3,873,646	5,489,519	\$ 2,604,498	6,404,754	1,458,681	747,970	648,755	95,609	4,628	2,769	4,705,259	639,675	144,306	279
50,000 to 100,000	2,041,010	14,019	2,026,991	4,778,925	77,934	278,121	587,440	810,054	271,368	15,419	673	230,511	694,689	1,085,204	16,586
100,000 to 200,000	517,287	1,170	516,117	3,687,042	3,101	4,642	10,630	187,322	269,564	40,872	1,155	1,463	3,461	203,653	307,539
200,000 and Over	163,151	385	162,766	7,085,336	664	543	1,074	6,097	46,173	80,367	28,232	104	113	770	161,780
Totals	12,084,613	3,889,221	8,195,393	\$ 18,155,801	6,486,452	1,741,988	1,347,115	1,652,229	682,714	141,286	32,829	4,937,337	1,337,938	1,433,934	486,184
AGI Less Investment Expenses <sup>4</sup>															
Under \$ 50,000	9,366,873	3,874,693	5,492,180	\$ 2,607,917	6,405,971	1,459,777	748,203	649,634	95,910	4,628	2,753	4,706,963	640,155	144,759	303
50,000 to 100,000	2,040,923	13,259	2,027,664	4,787,490	76,305	275,879	589,564	810,133	272,522	15,651	868	229,024	694,714	1,087,134	16,792
100,000 to 200,000	515,623	1,008	514,615	3,694,137	2,679	3,943	9,839	185,405	270,330	42,230	1,197	1,264	2,997	201,474	308,880
200,000 and Over	161,194	261	160,933	7,066,257	454	393	736	4,941	43,957	81,184	29,530	85	73	566	160,209
Totals	12,084,613	3,889,221	8,195,393	\$ 18,155,801	6,485,408	1,739,992	1,348,341	1,650,112	682,719	143,693	34,348	4,937,337	1,337,938	1,433,934	486,184
Expanded Income <sup>5</sup>															
Under \$ 50,000	9,366,446	3,874,685	5,491,761	\$ 2,607,538	6,405,961	1,459,605	748,117	649,473	95,910	4,628	2,753	4,706,546	640,155	144,759	301
50,000 to 100,000	2,040,978	13,262	2,027,716	4,786,080	76,448	276,692	588,965	809,933	272,522	15,651	768	229,441	694,683	1,086,899	16,692
100,000 to 200,000	515,696	1,011	514,685	3,692,829	2,682	4,038	9,854	185,517	270,417	42,007	1,181	1,264	3,027	201,693	308,701
200,000 and Over	161,493	262	161,231	7,069,354	455	401	792	5,266	44,443	80,924	29,212	85	73	582	160,490
Totals	12,084,613	3,889,221	8,195,393	\$ 18,155,801	6,485,546	1,740,736	1,347,727	1,650,189	683,292	143,210	33,914	4,937,337	1,337,938	1,433,934	486,184

1 Detail may not add to totals due to tolerance and rounding.

2 Adjusted gross income less business expenses and adjustments to income. Transfer payments such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

3 Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

4 Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

5 Expanded Income is adjusted gross income plus tax preference income less investment expenses.

6 Average tax rate is the net tax divided by the income, as defined in the income concept.

7 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Sections 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.